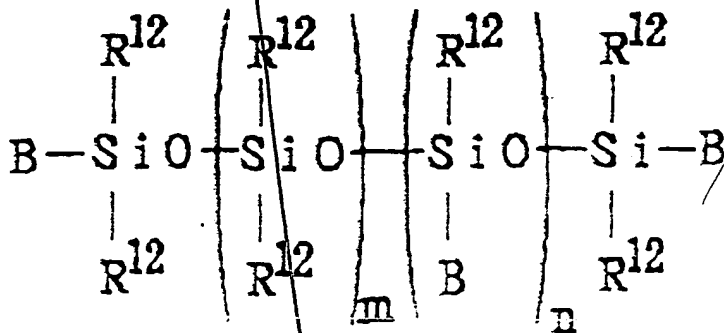


having a low viscosity and/or a powder ingredient; or

(3) a composition containing i) a silicone oil, ii) a polyether-modified silicone represented by the following formula, iii) water, and iv) hydrophobic powder:



wherein B represents a methyl group, a phenyl group, or a polyoxyalkylene group represented by the formula $C_3H_6O(C_2H_4O)_b(C_3H_6O)_cR^{13}$; R^{13} represents a hydrogen atom, an acyl group, or a C1-C4 alkyl group; each of b and c represents an integer of 5-50; R^{12} represents a methyl group or a phenyl group; m represents an integer of 50-1,000; n represents an integer of 1-40; and the molecule contains at least one polyoxyalkylene group represented by the above formula; and

said second layer finishing composition consisting of a composition containing a first powder having a regular reflection percentage of 1% or less in an amount of 1-100 wt.%, and a second powder, at least one of a regular reflection percentage and a diffuse reflection percentage of which is more than 5%, in an amount of less than 10 wt.%, on the basis of the entirety of the finishing composition.

*B1
Sub C1
cont*
2. (Amended) The kit according to claim 1, wherein the first powder of said second layer finishing composition is 10-100 wt.% on the basis of the entirety of the finishing composition.

*Sub C1
B2 cont*
3. (Amended) The kit according to claim 1, wherein the first powder has a refractive index of 1.3-2.0.

*Sub C1
B3 cont*
4. (Amended) The kit according to claim 1, wherein the first layer foundation composition (3) contains 20.0-80.0 wt.% of silicone oil, 2.0-30.0 wt.% of the polyether modified silicone, 0.2-80.0 wt.% of the water, and 1.0-60.0 wt.% of the hydrophobic powder.